



## STATES' USE OF CIGARETTE TAX REVENUES

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Despite receiving millions of dollars in annual cigarette tax revenues, most states have failed to allocate any of the revenue to prevent and reduce tobacco use and its many harms and costs. Currently, 16 states allocate any cigarette tax revenues at all to tobacco prevention and cessation programs (as shown in red text in the table), and in many cases those allocations are way below the spending amounts recommended by the U.S. Centers for Disease Control and Prevention<sup>1</sup>: AK, AZ, CA, CO, FL, IN, IA, KY, LA, MI, NY, OK, OR, SD, UT, WA1.

16 states direct at least some of their cigarette tax revenues to other health programs besides tobacco prevention: AL, AR, HI, ID, IL, MA, MN, MO, MT, NJ, NM, PA, TN, UT, VT, VA

2. 14 states put all of the revenue into their general funds: CT, DE, DC, GA, KS, ME, MS, NV, NC, OH, SC, UT, WV, WI
3. 8 states specifically allocate their revenues only to programs having nothing to do with public health or tobacco control: MD, NE, NH, ND, RI, TX, WY

Overall, only about six percent of all state cigarette tax revenues is specifically earmarked for tobacco prevention.

This failure by most states to allocate tobacco tax revenues to prevent and reduce tobacco use and its harms parallels the states' similar failure to allocate a significant portion of their annual tobacco settlement payments to tobacco prevention. Put simply, the states receive substantial amounts of tobacco money each year, but do not allocate enough of it to reduce the enormous harms and costs caused by tobacco use within their borders. For more information on states' total tobacco-related revenues and their typically low levels of spending on tobacco control and prevention, please see the Campaign's State Report at <http://www.tobaccofreekids.org/reports/settlements>.

The table below shows only how each state has specifically allocated or earmarked the revenue they receive each year from state cigarette taxes (as of the date at the end of the document). States also receive significant revenues from their taxation of other tobacco products, with those revenues typically going directly into general revenues or, in some cases, being allocated the same way the cigarette tax revenues are.

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<sup>1</sup> CDC, *Best Practices for Comprehensive Tobacco Control*, 2007, [http://www.cdc.gov/tobacco/tobacco\\_control\\_programs/stateandcommunity/best\\_practices/index.htm](http://www.cdc.gov/tobacco/tobacco_control_programs/stateandcommunity/best_practices/index.htm).

State	Cig. Tax (per pack)	Cigarette Tax Revenue Earmarks	Reference/Link
<b>Alabama</b>	<b>\$0.425</b>	<p>No cigarette tax revenues allocated to tobacco prevention <b>38.82% to:</b></p> <ul style="list-style-type: none"> <li>• 67.67% to General Fund</li> <li>• 6.06% to the State Public Welfare Trust Fund</li> <li>• 9.09% for the following purposes: <ul style="list-style-type: none"> <li>◦ as much as is necessary to pay the principal and interest that matures during the current fiscal year on certain bonds issued by the State Industrial Development Authority</li> <li>◦ remaining to General and Mental Health Fund: <ul style="list-style-type: none"> <li>• 36% is for salaries, other expenses and equipment purchases, incident to general health work</li> <li>• 58% to the Dept of Mental Health and Mental Retardation</li> <li>• <b>6% to the Alabama Mental Health Board</b></li> </ul> </li> <li>• 12.12% for the following purposes: <ul style="list-style-type: none"> <li>◦ as much as is necessary to pay the principal and interest that matures during the current fiscal year on bonds issued for acquisition and construction of mental health facilities or bonds issued by the Alabama Mental Health Finance Authority</li> <li>◦ remaining to General and Mental Health Fund <ul style="list-style-type: none"> <li>• 30% is for salaries, other expenses and equipment purchases, incident to general health work</li> <li>• 70% to the Department of Mental Health and Mental Retardation for mental health purposes</li> </ul> </li> </ul> </li> <li>• 6.06% for the following purposes: <ul style="list-style-type: none"> <li>◦ as much as necessary to pay the principal and interest that matures during the current fiscal year on bonds that may be issued by the State Parks Development Authority</li> <li>◦ remaining to State Parks Fund</li> </ul> </li> </ul> </li> </ul> <p><b>61.18% to:</b></p> <ul style="list-style-type: none"> <li>• Up to \$2 million received annually allocated to the various counties of the state levying a cigarette tax to offset the administrative expenses of obtaining local stamps to affix to cigarettes sold in their jurisdiction for the purpose of collecting their local cigarette tax and to provide a discount to wholesalers and jobbers for affixing such stamps</li> <li>• Remaining revenue goes to <b>General Fund for Medicaid Services</b></li> </ul>	Code of Alabama <u><a href="#">Section 40-25-23</a></u> ( <i>current as of 2004</i> )
<b>Alaska</b>	\$2.00	<p><i>76 cents per pack to School Fund (for rehabilitation, construction, repair, associated insurance costs of state school facilities)</i></p> <p><i>\$1.24 per pack to the General Fund</i></p> <p><b>• 8.9% to Tobacco Use Education &amp; Cessation Fund</b></p>	Alaska Statutes <u><a href="#">Section 43.50.140</a></u> ; <u><a href="#">Section 43.50.190</a></u> ( <i>current as of 2006</i> )



State	Cig. Tax (per pack)	Cigarette Tax Revenue Earmarks	Reference/Link
Arizona	\$2.00	<p><b>18 cents per pack to General Fund</b></p> <ul style="list-style-type: none"> <li>• 19.44% to state school fund</li> <li>• 11.11% to corrections fund</li> </ul> <p><b>80 cents per pack to early childhood development and education fund</b></p> <p><b>40 cents per pack to tobacco tax and health care fund:</b></p> <ul style="list-style-type: none"> <li>• <b>23 of each \$1 to Health Education Account (tobacco control and prevention programs)</b></li> <li>• <b>5 cents of each \$1 to Health Research Account (research on preventing and treating tobacco-related disease and addiction)</b></li> <li>• 70 cents of each \$1 to Medically Needy Account (health insurance for low-income residents)</li> <li>• 2 cents of each \$1 to health care adjustment account</li> </ul> <p><b>60 cents per pack to tobacco products tax fund:</b></p> <ul style="list-style-type: none"> <li>• 42 cents of each \$1 to Proposition 204 Protection Account (health insurance coverage for more uninsured residents)</li> </ul> <p><b>• 5 cents of each \$1 to Health Research Fund (research into tobacco-related diseases)</b></p> <ul style="list-style-type: none"> <li>• 27 cents of each \$1 to Medically Needy Account</li> <li>• 20 cents of each \$1 to Emergency Health Services Account (reimburse uncompensated care, primary care services and trauma center readiness costs as appropriated by the legislature)</li> <li>• 4 cents of each \$1 to health care adjustment account</li> </ul> <p><b>• 2 cents of each \$1 to Health Education Account for tobacco prevention programs</b></p> <p><b>2 cents per pack to Smoke Free Arizona Fund (enforcement of Arizona's smokefree air law)</b></p> <ul style="list-style-type: none"> <li>• Any money remaining transferred to Tobacco Education and Prevention Program</li> </ul>	Arizona Statutes <a href="#"><u>Section 42-3103</u></a> ; <a href="#"><u>Section 42-3104</u></a> ; <a href="#"><u>Section 42-3251-01</u></a> ; <a href="#"><u>Section 42-3251-02</u></a> ; <a href="#"><u>Section 42-3252</u></a> ; <a href="#"><u>Section 42-3372</u></a> ; (current as of January 1, 2006)  See also, <a href="#"><u>SLATI</u></a>

Cig. Tax (per pack)	Cigarette Tax Revenue Earmarks	Reference/Link
<b>\$1.15</b>	<p>No cigarette tax revenues allocated to tobacco prevention <b>55.5 cents per pack to General Fund</b>  <b>56 cents per pack (from 3/1/09 increase) to General Fund</b> 1 cent per pack to:</p> <ul style="list-style-type: none"> <li>• First \$3 million to Aging and Adult Services Fund Account</li> <li>• Remaining to General Fund</li> </ul> <p><b>2.5 cents per pack to</b></p> <ul style="list-style-type: none"> <li>• 29% to: <ul style="list-style-type: none"> <li>○ 25% to AR Rx Program Fund</li> <li>○ 8.33% to Breast Cancer Control Fund</li> <li>○ 8.33% to Breast Cancer Research Fund</li> <li>○ 8.33% to Miscellaneous Agencies Account for AR Prostate Cancer Foundation</li> <li>○ 50% to Aging &amp; Adult Services Account</li> </ul> </li> <li>OR, if already sufficient money for AR Rx Program Fund, then the 25% broken down to: <ul style="list-style-type: none"> <li>○ 12.5% to Breast Cancer Control Fund</li> <li>○ 12.5% to Breast Cancer Research Fund</li> </ul> </li> <li>• Remaining to: <ul style="list-style-type: none"> <li>○ 20% to Breast Cancer Research Fund</li> <li>○ 80% to Breast Cancer Control Fund</li> </ul> </li> </ul>	<p><b>Arkansas Code</b> Section 19-6-201;  Section 26-57-802; Section 26-57-803;  Section 26-57-804; Section 26-57-805;  Section 1103 (as of 2007) For allocation from  3/1/09 increase, see Act 180, Section  (4)(e):<a href="http://www.arkleg.state.ar.us/assembly/2009/R/Acts/Act180.pdf">http://www.arkleg.state.ar.us/assembly/2009/R/Acts/Act180.pdf</a></p>
<b>\$0.87</b>	<p><b>10 cents per pack to the General Fund</b></p> <p><b>2 cents to the Breast Cancer Fund</b> (research &amp; prevention)</p> <ul style="list-style-type: none"> <li>• 10% to Cancer Surveillance Section of state Department of Health Services</li> <li>• 90% to Breast Cancer Research Program</li> </ul> <p><b>25 cents to programs funded via Proposition 99 (1988);</b></p> <p><b>• 20% (5 cents per pack) to the Health Education Account (programs for the prevention and reduction of tobacco use, primarily among children, through school and community health education programs)</b></p> <ul style="list-style-type: none"> <li>• 35% to Hospital Services Account</li> <li>• 10% to Physicians Services Account</li> </ul> <p><b>• 5% to Research Account (tobacco-related disease research only)</b></p> <ul style="list-style-type: none"> <li>• 5% to Public Resources Account</li> <li>• 25% to Unallocated Account</li> </ul> <p><b>50 cents to the Children and Families First Trust Fund</b> (promoting, supporting, and improving early development of children, from prenatal to five years old)</p>	<p>California Revenue &amp; Tax Code  <u><a href="#">Section 30124</a></u>  ; ;  <u><a href="#">Section 30131.3</a></u>  ; ;  <u><a href="#">Section 30461</a></u>  ; ;  <u><a href="#">Section 30461.6</a></u>  (as of 2006)</p>

State	Cig. Tax (per pack)	Cigarette Tax Revenue Earmarks	Reference/Link
Colorado	\$0.84	<p><b>20 cents per pack to:</b></p> <ul style="list-style-type: none"> <li>• 85% Old Age Pension Fund</li> <li>• 15% General Fund</li> </ul> <p><b>64 cents per pack to tobacco tax cash fund:</b></p> <ul style="list-style-type: none"> <li>• 3% to:           <ul style="list-style-type: none"> <li>○ 20% to General Fund for health-related purposes               <ul style="list-style-type: none"> <li>▪ 50% for immunizations</li> <li>▪ 50% for pediatric specialty fund</li> <li>○ 50% to supplemental old age pension health and medical care fund</li> <li>○ 30% to department of revenue for counties and municipalities</li> </ul> </li> <li>• 46% to Health Care Expansion Fund to increase eligibility of children and adults for healthcare for eligible children, immigrants, and pregnant women</li> <li>• 19% to Primary Care Fund for community health centers</li> </ul> </li> <li>• <b>16% to Tobacco Education Programs Fund</b> <ul style="list-style-type: none"> <li>• 16% to Prevention, Education, and Treatment Fund for prevention and treatment of cancer, cardiovascular and pulmonary diseases               <ul style="list-style-type: none"> <li>○ 15% to health disparities grant program</li> <li>○ 20% (but no more than \$5 million) to breast and cervical cancer screenings</li> <li>○ \$2 million to the department of health care policy and financing for Medicaid disease management and treatment programs</li> <li>○ rest to the prevention services division of the department of public health and environment for the cancer, cardiovascular disease, and chronic pulmonary disease prevention, early detection, and treatment program</li> </ul> </li> </ul> </li> </ul>	<p>Colorado Revised Statutes <a href="#"><u>Section 39-28-110</u></a></p> <p>: <a href="#"><u>Section 24-22-117</u></a> (as of 2005)</p>
Connecticut	\$2.00	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	CT Department of Revenue
Delaware	\$1.15	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	
Washington, DC	\$2.00	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund (through US Treasury)</b>	District of Columbia Code <a href="#"><u>Section 47-409</u></a> (current as of March 1, 2007)
Florida	\$0.339	<p><b>0.9% to the Alcoholic Beverage and Tobacco Trust Fund</b></p> <p><b>57% to General Fund</b></p> <p><b>29.3% to Public Medical Assistance Trust Fund for indigent care</b></p> <p><b>7.3% deducted for service charges</b></p> <p><b>2.9% to Revenue Sharing Trust Fund for Counties</b></p> <p><b>2.59% (until end of FY 2009) + 1.47% (until end of FY 2016) to the Moffitt Cancer Center &amp; Research Institute</b></p>	<p>Florida Statutes <a href="#"><u>Title XIV Chapter 210, section 210.20</u></a></p> <p>(current as of 2006)</p>
Georgia	\$0.37	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	

State	Cig. Tax (per pack)	Cigarette Tax Revenue Earmarks	Reference/Link
Hawaii	\$2.60	No cigarette tax revenues allocated to tobacco prevention <b>\$1.80 per pack to General Fund</b> <b>Until 10/1/07: 20 cents per pack to Hawaii Cancer Research Special Fund</b> 9/30/07-9/29/08: <ul style="list-style-type: none"><li>• 30 cents per pack to Hawaii Cancer Research Special Fund</li><li>• 5 cents per pack to Trauma System Special Fund</li><li>• 5 cents per pack to Emergency Medical Services Special Fund</li></ul> 6/30/08-7/1/09: <ul style="list-style-type: none"><li>• 40 cents per pack to Hawaii Cancer Research Special Fund</li><li>• 10 cents per pack to Trauma System Special Fund</li><li>• 5 cents per pack to Community Health Centers Special Fund</li><li>• 5 cents per pack to Emergency Medical Services Special Fund</li></ul> 6/30/09-7/1/10: <ul style="list-style-type: none"><li>• 40 cents per pack to Hawaii Cancer Research Special Fund</li><li>• 15 cents per pack to Trauma System Special Fund</li><li>• 15 cents per pack to Community Health Centers Special Fund</li><li>• 10 cents per pack to Emergency Medical Services Special Fund</li></ul> 6/30/10-7/1/11: <ul style="list-style-type: none"><li>• 40 cents per pack to Hawaii Cancer Research Special Fund</li><li>• 20 cents per pack to Trauma System Special Fund</li><li>• 20 cents per pack to Community Health Centers Special Fund</li><li>• 20 cents per pack to Emergency Medical Services Special Fund</li></ul> After 6/30/11: <ul style="list-style-type: none"><li>• 40 cents per pack to Hawaii Cancer Research Special Fund</li><li>• 30 cents per pack to Trauma System Special Fund</li><li>• 25 cents per pack to Community Health Centers Special Fund</li><li>• 25 cents per pack to Emergency Medical Services Special Fund</li></ul>	Hawaii Revised Statutes <a href="#">Section 245-15</a> (current as of 2006)  For cigarette tax rate increase after 7/1/2009, see HB1175 HD3 SD2 CD1: <a href="http://www.capitol.hawaii.gov/session2009/bills/HB1175_CD1.pdf">http://www.capitol.hawaii.gov/session2009/bills/HB1175_CD1.pdf</a>
Idaho	\$0.57	No cigarette tax revenues allocated to tobacco prevention <b>17.3% to Permanent Building Fund</b> <b>0.4% to Central Tumor Registry Account (excess of FY appropriation, goes to General Fund)</b> <b>1% cancer control account</b> <b>Amount equal to GF payment for bond levy equalization to General Fund</b> <b>Remaining to Permanent Building Fund, until restoration complete – then to Economic Recovery Reserve Fund</b>	Idaho Statutes <a href="#">Section 63-2520</a> (current as of 2006)
Illinois	\$0.98	No cigarette tax revenues allocated to tobacco prevention <b>14 cents per pack and \$9 million to Common School Fund</b> <b>84 cents per pack to:</b> <ul style="list-style-type: none"><li>• \$29.2 million to the General Fund</li><li>• \$5 million per month to School Infrastructure Fund</li></ul>	Illinois Compiled Statutes <a href="#">35 ILCS 130/2</a> (from Ch. 120, par. 453.2);

	<ul style="list-style-type: none"><li>• Remaining to Long-Term Care Provider Fund</li></ul>
	<p>35 ILCS 130/29 (from Ch. 120, paragraph 453.29) <i>(as of 2006)</i></p>

State	Cig. Tax (per)	Cigarette Tax Revenue Earmarks	Reference/Link
Indiana	\$0.995	<p><b>56.14% to General Fund</b></p> <ul style="list-style-type: none"> <li>• <b>\$1.2 million to Indiana Tobacco Use Prevention and Cessation Trust Fund</b></li> <li>• <b>2.46% to General Fund for Medicaid Current Obligations appropriations</b></li> <li>• <b>4.1% to General Fund for health initiative appropriations</b></li> </ul> <p><b>2.46% to General Fund for tax credit</b></p> <p><b>4.22% to Cigarette Tax Fund</b></p> <ul style="list-style-type: none"> <li>• 16.7% to Department of Natural Resources</li> <li>• 16.7% to Clean Water Indiana Fund</li> <li>• 66.7% to cities and towns</li> </ul> <p><b>0.6% to Mental Health Centers Fund (to Division of Mental Health and Addiction)</b></p> <p><b>5.43% to Pension Relief Fund</b></p> <p><b>27.05% to Indiana Check-Up Plan Trust Fund for low-income health insurance coverage, tobacco use prevention and cessation programs, childhood immunizations programs, other health care initiatives</b></p> <ul style="list-style-type: none"> <li>• 7/1/07-6/30/09: \$11 million each year for childhood immunization programs</li> </ul>	<p>Indiana Code <u><a href="#">Section 6-7-1-28.1; Section 6-7-1-29.1; Section 6-7-1-29.3; Section 6-7-1-30.1; Section 6-7-1-30.2;</a></u> <u><a href="#">Section 6-7-1-30.5; Section 6-7-1-32.1</a></u></p> <p><u><a href="#">House Enrolled Act No. 1678 (current as of 7/1/2007)</a></u></p>
Iowa	\$1.36	<p><b>FY 2007, all to General Fund</b></p> <p><b>FY 2008 and after:</b></p> <ul style="list-style-type: none"> <li>• <b>\$127.6 million to Health Care Trust Fund</b> "for purposes related to health care, substance abuse treatment and prevention, and tobacco use prevention, cessation, and control!"</li> <li>• Remaining to General Fund</li> </ul>	<p>Iowa Code Section 453A.35 (current as of 4/30/09)</p>
Kansas	\$0.79	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	<p>Kansas Statutes <u><a href="#">Section 79-3387</a></u></p> <p><i>(current as of 2006)</i></p>
Kentucky	\$0.30	<p><b>1 cent per pack to cancer research</b></p> <p><b>0.5 cents per pack or at least \$3.14 million to Tobacco Research Trust Fund</b></p> <p><b>Remaining to General Fund</b></p>	<p>Kentucky Revised Statutes <u><a href="#">Section 47.010</a></u> ; <u><a href="#">248-540</a></u> <u><a href="#">HB 267 and HB 497</a></u></p> <p><i>(current as of 2006)</i></p>
Louisiana	\$0.36	<p><b>0.25 cents per pack to Bond Security &amp; Redemption Fund (of which a portion goes to Tobacco Regulation Enforcement Fund)</b></p> <p><b>12 cents per pack to Tobacco Tax Health Care Fund:</b></p> <ul style="list-style-type: none"> <li>• 5 cents per pack to cancer research centers</li> <li>• <b>2 cents per pack to smoking prevention mass media campaigns, evidence-based tobacco control programs</b></li> <li>• 1 cent per pack to Office of Addictive Disorders of the Department of Health and</li> </ul>	<p>Louisiana Revised Statutes <u><a href="#">Section 47:841</a></u> ; <u><a href="#">Section 47:841.1</a></u></p> <p><i>(current as of 2006)</i></p>

State	Cig. Tax (per)	Cigarette Tax Revenue Earmarks	Reference/Link
		Hospitals <ul style="list-style-type: none"> <li>1 cent per pack to LSU Agriculture Center and Southern University Agriculture Research and Extension Center</li> <li>1 cent per pack to D.A.R.E. programs</li> <li>2 cents per pack to state police, Department of Public Safety and Corrections</li> </ul> <b>Remaining to General Fund</b>	
State	Cig. Tax (per)	Cigarette Tax Revenue Earmarks	Reference/Link
Maine	\$2.00	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	Maine Revised Statutes <a href="#">Title 36, Chapter 703, Section 4381</a>
Maryland	\$2.00	<b>Portion to pay refunds relating to tobacco tax</b> <b>Portion for tobacco tax administration</b> <b>Remaining to General Fund*</b> * Maryland's 2007 tax increase was passed as part of a comprehensive package to expand access to health care.	(current as of December 31, 2006) Maryland Annotated Code Section 2-1601; Section 2-1602; Section 2-1603 (current as of January 2008)
Massachusetts	\$2.51	No cigarette tax revenues allocated to tobacco prevention <b>\$2.01 per pack to:</b> <ul style="list-style-type: none"> <li>Portion to Commonwealth Care Trust Fund (CCTF) <ul style="list-style-type: none"> <li>For FY2010, extra revenue over FY2008 amount, minus revenue collected from tax stamp encryption and little cigar tax (taxed as cigarettes)</li> <li>For FY2011 and after, monthly revenue collections multiplied times the percentage of total cigarette tax revenue put into CCTF in FY2010</li> <li>40% of collections over \$169,800,000 to Local Aid Fund</li> <li>remainder to General Fund</li> </ul> </li> </ul> <b>25 cents per pack to Children's &amp; Senior's Health Care Assistance Fund</b> <b>25 cents per pack to Health Protection Fund</b>	Massachusetts General Laws Chapter 64C <a href="#">Section 28</a> <a href="#">Section 7A</a> <a href="#">Section 7C</a> <a href="#">Section 6</a> (current as of May 5, 2009)
Michigan	\$2.00	<b>75 cents per pack (base tax rate) to:</b> <ul style="list-style-type: none"> <li>24.1% to General Fund</li> <li>63.4% to State School Aid Fund</li> </ul> <b>• 6% to Healthy Michigan Fund – 50% to expand quit program, including nicotine patch or gum, of smoking prevention program</b> <b>30 cents per pack (2002 rate increase) to:</b> <ul style="list-style-type: none"> <li>9% to General Fund</li> <li>56.3% to State School Aid Fund</li> </ul> <b>• 6% to Healthy Michigan Fund – 50% to expand quit program, including nicotine patch or gum, of smoking prevention program</b> <b>3.7% for indigent health care in counties with 2000 population &gt;2 million</b> <b>• 25% to Medicaid Benefits Trust Fund</b> <b>20 cents per pack (2002 rate increase) to:</b>	Michigan Compiled Laws <a href="#">Section 205.432</a> (current as of 2007)

		<ul style="list-style-type: none"> <li>• 94% to State School Aid Fund</li> <li>• <b>6% to Healthy Michigan Fund – 50% to expand quit program, including nicotine patch or gum, of smoking prevention program</b></li> <li>• <b>75 cents per pack (2004 rate increase) to:</b> <ul style="list-style-type: none"> <li>• 25% to General Fund</li> <li>• 75% to Medicaid Benefits Trust Fund</li> </ul> </li> </ul>	
Minnesota	\$1.504	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>\$22.25 million to U. Minnesota Academic Health Center Special Revenue Fund</b></p> <p><b>\$8.55 million to medical education and research costs account</b></p> <p><b>Remaining to General Fund</b></p>	<p>Minnesota Statutes 2006 <b>Section 297F.10</b></p> <p>(current as of 2006)</p>
Mississippi	\$0.18	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>All to General Fund</b></p>	<p>Mississippi Code of 1972 <b>Section 27-69-75</b></p> <p>(current as of 2003)</p>
Missouri	\$0.17	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>50% to State School Money Fund (supports state schools)</b></p> <p><b>25% to Fair Share Fund (to schools based upon attendance)</b></p> <p><b>25% to Health Initiatives Fund (for health programs)</b></p>	<p>Missouri Revised Statutes <b>Section 149.015</b></p> <p>(current as of August 28, 2006)</p>
Montana	\$1.70	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>44% to special revenue fund to health and Medicaid initiatives</b></p> <p><b>8.3% or at least \$2 million to public health/veterans nursing homes</b></p> <p><b>2.6% to long range building program</b></p> <p><b>Remaining to General Fund</b></p>	<p>Montana Code Annotated 2005 <b>Section 16-11-119</b></p> <p>(current as of 2005)</p>
Nebraska	\$0.64	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>49 cents per pack to General Fund</b></p> <p><b>1 cent per pack to Outdoor Recreation Development Cash Fund</b></p> <p><b>3 cents per pack to Health and Human Finance &amp; Support Cash Fund (for cancer and smoking disease research)</b></p>	<p>Nebraska Revised Statutes <b>Section 77-2602</b></p> <p>(current as of 2006)</p>
Nevada	\$0.80	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>70 cents per pack to Account for the Tax on Cigarettes in General Fund</b></p> <p><b>Remaining to Local Government Tax Distribution Account</b></p>	<p>Nevada Revised Statutes <b>Section 370.260</b></p> <p>(current as of 2005)</p>
New Hampshire	\$1.33	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>37 cents per pack to General Fund</b></p> <p><b>Remaining to Education Trust Fund</b></p>	<p>New Hampshire Statutes <b>Section 78:32</b></p> <p>(current as of October 17, 2006)</p>

<b>New Jersey</b>	<b>\$2.575</b>	No cigarette tax revenues allocated to tobacco prevention <b>\$1 million to Cancer Research Fund</b> <b>\$230,000 for administrative needs</b> <b>Remaining to General Fund</b>	New Jersey Permanent Statutes <b>Section 54:40A-37, Section 54:40A-37.1</b>  (as of 2007)
<b>New Mexico</b>	\$0.91	No cigarette tax revenues allocated to tobacco prevention <b>1.35% to County and Municipality Recreational Fund</b> <b>2.69% to County and Municipal Cigarette Tax Fund</b> <b>1.35% to Cancer Research and Treatment Center at UNM Health Sciences Center</b> <b>2.02% to New Mexico Finance Authority</b> <b>14.37% to UNM Health Sciences Center</b> <b>6.05% to land acquisition and development for Dept of Health facilities</b> <b>15.79% to credit enhancement account</b> <b>1% to Rural County Cancer Treatment Fund</b> <b>Remaining to General Fund</b>	New Mexico Statutes <b>Section 7-1-6-11</b>  (current as of 2006)
<b>New York</b>	<b>\$2.75</b>	<b>70.63% to tobacco control and insurance initiatives pool</b> (effective 6/3/08) Remaining to General Fund	New York Laws Article 20 Section 482; Article 8 Section 171-A  Chapter 105 Article 2A  (current as of 2006)
<b>North Carolina</b>	<b>\$0.35</b>	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	North Carolina General Statutes <b>Section 57-36-31; Section 57-36-32</b>  (current as of 2006)
<b>North Dakota</b>	\$0.44	No cigarette tax revenues allocated to tobacco prevention <b>3 cents per pack to cities according to population</b> <b>Remaining to General Fund</b>	North Dakota Century Code <b>Section 57-36-31; Section 57-36-32</b>  (current as of April 25, 2007)
<b>Ohio</b>	<b>\$1.25</b>	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	Ohio Revised Statutes <b>Section 5743.02</b>  (current as of April 1, 2007)
<b>Oklahoma</b>	\$1.03	<b>18 cents per pack to Oklahoma Building Bonds of 1992 Sinking Fund</b> <b>5 cents per pack to General Fund</b> <b>80 cents per pack to:</b> <ul style="list-style-type: none"> <li>• 22.06% to Health Employee and Economy Improvement Act Revolving Fund</li> <li>• <b>3.09% to Comprehensive Cancer Center Debt Service Revolving Fund</b></li> <li>• 7.5% to Trauma Care Assistance Revolving Fund, extra money up to \$2.5 million to Oklahoma Emergency Response Systems Stabilization and Improvement Revolving Fund</li> <li>• 3.09% to Oklahoma State University College of Osteopathic Medicine Revolving Fund</li> <li>• 26.38% to Oklahoma Health Care Authority Medicaid Program Fund</li> <li>• 2.65% to Department of Mental Health and Substance Abuse Services Revolving Fund</li> <li>• 0.44% to Belle Maxine Hilliard Breast and Cervical Cancer Treatment Revolving Fund</li> <li>• 1% to Teachers' Retirement System Revolving Fund</li> <li>• 2.07% to Education Reform Revolving Fund</li> <li>• <b>0.66% to Tobacco Prevention and Cessation Revolving Fund</b></li> <li>• Certain percentage to cities and municipalities with sales tax</li> </ul>	Oklahoma Statutes <b>Section 68-302; Section 68-302-1;</b> <b>Section 68-302-2; Section 68-302-5</b>  (current as of May 6, 2009)

		<ul style="list-style-type: none"> <li>• Remaining to General Fund</li> </ul>	
Oregon	\$1.18	<p><b>Portion to Administration and Enforcement of tax laws</b></p> <p><b>58 cents per pack to:</b></p> <ul style="list-style-type: none"> <li>• 89.65% to General Fund:           <ul style="list-style-type: none"> <li>• <b>51.92% to Oregon Health Plan medical assistance</b></li> <li>• <b>5.77% to Tobacco Use Reduction Account</b></li> </ul> </li> <li>• 3.45% to cities</li> <li>• 3.45% to counties</li> <li>• 3.45% to Dept of Transportation for Elderly and Disabled Special Transportation Fund</li> </ul> <p><b>60 cents per pack to:</b></p> <ul style="list-style-type: none"> <li>• <b>97.9% to Oregon Health Plan Fund</b></li> <li>• 0.466% to cities</li> <li>• 0.466% to counties</li> <li>• 0.466% to Elderly and Disabled Special Transportation Fund</li> </ul> <p><b>• 0.7% to Tobacco Use Reduction Account</b></p>	Oregon Revised Statutes <u><a href="#">Section 323.455</a></u> <u><a href="#">Section 323.457</a></u> (current as of 2005)
Pennsylvania	\$1.35	No cigarette tax revenues allocated to tobacco prevention <b>Children's Health Insurance Program (CHIP)</b> <b>Agricultural Conservation Easement Purchase Fund</b> <b>Health Care Provider Retention Fund</b>	PA Department of Revenue 
Rhode Island	\$3.46	No cigarette tax revenues allocated to tobacco prevention <b>98.75% to General Fund</b> <b>1.25% discount for distributors</b>	Rhode Island Code <u><a href="#">Section 44-20-19</a></u> ; <u><a href="#">Section 44-20-49</a></u>
South Carolina	\$0.07	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	(current as of November 10, 2006) South Carolina Code of Laws <u><a href="#">Section 12-21-1590</a></u> (current as of 2006)
South Dakota	\$1.53	First \$30 million to General Fund Remaining to Tobacco Prevention and Reduction Trust Fund: <b>First \$5 million to tobacco prevention and reduction program</b> <ul style="list-style-type: none"> <li>• 33% of extra to Property Tax Reduction Fund</li> <li>• 33% of extra to Education Enhancement Trust Fund</li> <li>• 34% of extra to Health Care Tobacco Tax Trust Fund</li> </ul>	South Dakota Codified Laws <u><a href="#">Section 10-50-52</a></u> (current as of January 1, 2006)
Tennessee	\$0.62	No cigarette tax revenues allocated to tobacco prevention <b>20 cents per pack to Public school (grades 1-12) education</b> <b>40 cents per pack (2007 rate increase) to:</b> <ul style="list-style-type: none"> <li>• \$21 million to TN Agriculture Enhancement Program</li> <li>• Rest to Education Trust Fund</li> </ul> <b>2 cents per pack (2007 rate increase) to Trauma System Fund</b> <b>4 cents per pack to:</b>	Tennessee Code <u><a href="#">Section 67-4-1025</a></u> ; <u><a href="#">SB2326 as amended and passed</a></u> (current as of June 6, 2007)
Texas	\$1.41		Texas Statutes Tax Code

		<ul style="list-style-type: none"> <li>• 18.75% to Foundation School Fund</li> <li>• 81.25% to General Revenue Fund</li> </ul> <p><b>41 cents per pack to Property Tax Relief Fund Remaining to General Fund</b></p>		<p><b>Section 154.603</b></p> <p><b>Section 154.6035</b></p>
Utah	\$0.695	<p><b>25 cents per pack to:</b></p> <ul style="list-style-type: none"> <li>• <b>\$250,000 to Cigarette Tax Restricted Account for youth tobacco prevention and media campaigns</b></li> <li>• <b>18 cents per pack to Cigarette Tax Restricted Account:</b> <ul style="list-style-type: none"> <li>• <b>22% to Department of Health for tobacco prevention, reduction, cessation, and control programs</b></li> <li>• 15% to University of Utah Health Sciences Center for the Huntsman Cancer Institute for cancer research</li> <li>• 21% to University of Utah Health Sciences Center for medical education at the University of Utah School of Medicine</li> <li>• Legislature to consider allocating a portion to enhance Medicaid provider reimbursement rates and medical coverage for the uninsured</li> </ul> </li> </ul> <p><b>Remaining to General Fund</b></p>	<p>(current as of 2006); Utah Code <b>Section 59-14-204, Section 59-14-206</b></p> <p>(current as of May 6, 2009)</p>	<p><b>Section 154.603</b></p>
Vermont	\$1.79	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>17.5% to Catamount Fund for Catamount Health Assistance Program</b></p> <p><b>82.5% to state Health Care Resources Fund</b></p>	<p>Vermont Statutes <b>32 V.S.A. § 7823</b></p> <p>; <b>33 V.S.A. § 1986; 33 V.S.A. § 1901d</b></p> <p>(current as of 2006)</p>	<p><b>Section 58.1-1001</b></p>
Virginia	\$0.30	<p>No cigarette tax revenues allocated to tobacco prevention</p> <p><b>All to Virginia Health Care Fund</b></p>	<p>Code of Virginia <b>Section 58.1-1001</b></p>	<p>(current as of October 5, 2006)</p>
		<p><b>Cigarette Tax Revenue Earmarks</b></p>		<p><b>Reference/Link</b></p>
Washington	\$2.025	<p><b>23 cents per pack to General Fund</b></p> <p><b>10.5 cents per pack to Violence Reduction and Drug Enforcement Account</b></p> <p><b>41 cents to Health Services Account</b></p> <p><b>60 cents per pack to:</b></p> <ul style="list-style-type: none"> <li>• <b>21.7% to Health Services Account</b> <ul style="list-style-type: none"> <li>• 2.8% to General Fund <ul style="list-style-type: none"> <li>• 2.3% to Violence Reduction and Drug Enforcement Account</li> <li>• 1.7% to Water Quality Account</li> <li>• Remaining to Education Legacy Trust Account</li> </ul> </li> </ul> </li> </ul> <p><b>8 cents per pack to:</b></p> <ul style="list-style-type: none"> <li>• Until 6/30/2021 to Water Quality Account</li> <li>• After 7/1/2021 to General Fund</li> </ul> <p><b>60 cents per pack to Health Services Account (10% of which goes to tobacco prevention and control account)</b> <b>RCW Section 43.72.900</b></p>	<p>Revised Code of Washington <b>Section 82.24.020</b></p> <p>; <b>Section 82.24.026</b></p> <p>; <b>Section 82.24.027</b></p> <p>; <b>Section 82.24.028</b></p>	<p>(current as of January 9, 2007)</p>

State	Cig. Tax (per pack)	Cigarette Tax Revenue Earmarks	Reference/Link
West Virginia	\$0.55	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	West Virginia Code <b>Section 11-17-3</b>  (current as of 2006)
Wisconsin	\$1.77	No cigarette tax revenues allocated to tobacco prevention <b>All to General Fund</b>	Wisconsin Department of Revenue (as of January 2008)
Wyoming	\$0.60	No cigarette tax revenues allocated to tobacco prevention <b>12 cents per pack to:</b> • 33.3% allocated to incorporated cities, towns, or counties • Remaining to: ○ 38.25% to General Fund ○ 61.75% to cities, towns, counties <b>48 cents per pack to General Fund</b>	Wyoming State Statutes <b>Section 39-18-111</b>  (current as of 2006)

## LOCAL CIGARETTE TAXES

Locality	Cig. Tax (per pack)	Tax Revenue Earmarks	Reference/Link
New York, NY	\$1.50	No cigarette tax revenues allocated to tobacco prevention <b>46% to New York state comptroller</b> <b>Remaining to NYC General Fund</b>	New York City Administrative Code Section 11-1318

*Campaign for Tobacco-Free Kids, April 29, 2009 / Ann Boonn*